



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0427-64830710

**\*\* Recalculated \*\***

**21 Hill County**

**0427 Havre Elem**

## Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Shanna Flores **Phone #:** (406) 265-4356

(Signature)

(Date)

**Chair, Board of Trustees:** Aileen Couch

(Signature)

(Date)

**County Superintendant** Diane McLean

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

**For FY16 did the district employ a certified special education director?** Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
101	MS Pepsi Fund	LOCAL	None	
145	I-Stand School Program	LOCAL	None	
206	Title I Improving Basic Programs	FEDERAL	021-0427-3115	84.010A
216	Title I - Schoolwide	FEDERAL	216	Federal
306	Title II Part A	FEDERAL		84.367
355	Indian Ed OTO	STATE		
401	Agg of Reim/Indirect	LOCAL	Entitlement	Local
465	Region II CSPD - IDEA B	FEDERAL	021-0427-7715	84.027
470	CSPD - RTI	FEDERAL	021-0427-7814	84.323A
476	IDEA Part B	FEDERAL	021-0427-7715	84.027
486	IDEA Preschool	FEDERAL	021-0427-7915	84.173A
506	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	021-0427-9915	84.358B
630	Gifted and Talented	STATE		State
700	Mac Program	STATE	None	
775	Medicaid - CSCT	STATE	None	
806	Title VII, Indian Education	FEDERAL		84.060
825	Employee BC/BS Reserve	LOCAL	None	

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	916,404.81	123,446.04	120,503.34	217,493.00
02	Taxes Receivable - Real and Personal (120-149)	30,749.28	3,977.00	85.46	
03	Taxes Receivable - Protested (150-159)	2,040.30	260.60	2,204.77	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	67,706.76	55,052.94	1.39	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				101,857.10
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,016,901.15	182,736.58	122,794.96	319,350.10
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	907.33	616.60		121.98
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	907.33	616.60		121.98
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	32,789.58	4,237.60	2,290.23	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				101,857.10
38	Reserve for Encumbrances (953)	5,922.19	2,584.45		9,564.55
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	977,282.05	175,297.93	120,504.73	207,806.47
52	<b>TOTAL FUND BALANCE/EQUITY</b>	983,204.24	177,882.38	120,504.73	319,228.12
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,016,901.15	182,736.58	122,794.96	319,350.10

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## Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)	12,799.60	(97,515.71)	495,169.48	
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)		575,536.84		
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	12,799.60	478,021.13	495,169.48	
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)			7,500.00	
48 Fund Balance for Budget	12,799.60	478,021.13	487,669.48	
52 TOTAL FUND BALANCE/EQUITY	12,799.60	478,021.13	495,169.48	
53 TOTAL LIABILITIES AND FUND BALANCE	12,799.60	478,021.13	495,169.48	

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			90.80	60,996.66
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			90.80	60,996.66
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			90.80	60,996.66
52	<b>TOTAL FUND BALANCE/EQUITY</b>			90.80	60,996.66
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			90.80	60,996.66

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	163,675.20	342,718.51		92,038.36
02	Taxes Receivable - Real and Personal (120-149)	1,688.82			4,243.55
03	Taxes Receivable - Protested (150-159)	111.80			274.74
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,630.26			9,447.81
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	169,106.08	342,718.51		106,004.46
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,435.93			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	1,435.93			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,800.62			4,518.29
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	9,775.88			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	156,093.65	342,718.51		101,486.17
52	<b>TOTAL FUND BALANCE/EQUITY</b>	165,869.53	342,718.51		101,486.17
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	169,106.08	342,718.51		106,004.46

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		951,916.48		
02	Taxes Receivable - Real and Personal (120-149)		161.67		
03	Taxes Receivable - Protested (150-159)		23.96		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2.56		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		952,104.67		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		185.63		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		3,150.00		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		948,769.04		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		951,919.04		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		952,104.67		



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## Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	2,214,804.06	2,110,127.96
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	69,371.86	67,331.56
1190	Penalties and Interest on Taxes	4,900.45	4,561.57
1510	Interest Earnings	2,297.63	2,367.75
3110	Direct State Aid	3,596,056.18	3,629,077.85
3111	Quality Educator	318,914.15	327,300.82
3112	At Risk Student	58,142.33	60,647.50
3113	Indian Education For All	29,376.00	29,503.44
3114	American Indian Achievement Gap	75,200.00	72,160.00
3115	State Spec Ed Allowable Cost Pymt to Districts	312,938.28	291,099.24
3116	Data For Achievement	21,600.00	28,260.00
3118	Natural Resource Development	25,626.08	40,742.20
3120	State Guaranteed Tax Base Aid	1,667,129.70	1,582,957.74
3444	State School Block Grant	578,772.06	578,772.06
3446	SB96 Block Grant Reimbursement	36,013.36	0.00
4800	Federal Revenue in Lieu of Taxes	236.60	120.20
6100	Material Prior Period Revenue Adjustments	98,268.78	2,996.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>9,109,647.52</b>	<b>8,828,026.64</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,388,960.75	3,285,729.45
			2XX Personal Services - Employee Benefits	432,185.01	412,265.23
			4XX Purchased Property Services	17,810.16	16,222.95
			6XX Supplies and Materials	141,516.62	135,960.52
	21XX Support Services - Students				
			1XX Personal Services - Salaries	800,605.94	547,218.09
			2XX Personal Services - Employee Benefits	44,003.56	47,532.75
			3XX Purchased Professional and Technical Services	1,774.01	1,618.67
			5XX Other Purchased Services	2,500.00	500.00
			6XX Supplies and Materials	3,820.02	2,494.86
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	17,031.63	17,639.48
			2XX Personal Services - Employee Benefits	95.04	88.88
			3XX Purchased Professional and Technical Services	2,807.15	918.60
			6XX Supplies and Materials	140,773.21	196,188.28

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>222X Educational Media Services</b>				
		1XX	Personal Services - Salaries	308,143.31	230,098.80	
		2XX	Personal Services - Employee Benefits	33,056.74	16,112.07	
		6XX	Supplies and Materials	17,555.91	15,960.22	
		<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	164,293.08	193,762.65	
		2XX	Personal Services - Employee Benefits	33,732.97	37,631.64	
		3XX	Purchased Professional and Technical Services	14,189.85	14,121.82	
		5XX	Other Purchased Services	10,124.47	12,313.52	
		6XX	Supplies and Materials	1,283.79	1,184.35	
		810	Dues and Fees	0.00	7,683.21	
		820	Judgments Against the School District	0.00	6,042.13	
		8XX	Other Expenditures	2,878.50	0.00	
		<b>24XX Support Services - School Administration</b>				
		1XX	Personal Services - Salaries	565,430.09	554,815.48	
		2XX	Personal Services - Employee Benefits	107,142.85	118,517.95	
		5XX	Other Purchased Services	2,745.38	1,579.73	
		<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	76,068.40	223,697.44	
		2XX	Personal Services - Employee Benefits	15,631.74	34,354.22	
		3XX	Purchased Professional and Technical Services	20,905.01	49,424.07	
		4XX	Purchased Property Services	33,397.87	11,728.94	
		5XX	Other Purchased Services	103,460.28	118,744.31	
		6XX	Supplies and Materials	91,446.70	10,613.74	
		7XX	Property and Equipment Acquisition	98,562.19	5,587.40	
		810	Dues and Fees	398.30	335.30	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX	Personal Services - Salaries	443,222.15	527,605.31	
		2XX	Personal Services - Employee Benefits	123,149.26	139,400.17	
		4XX	Purchased Property Services	403,218.60	311,007.42	
		5XX	Other Purchased Services	0.00	1,797.96	
		6XX	Supplies and Materials	70,620.56	79,449.49	
		7XX	Property and Equipment Acquisition	115,186.03	0.00	
		<b>4XXX Facilities Acquisition and Construction Services</b>				
		3XX	Purchased Professional and Technical Services	0.00	32,400.00	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	273,887.63	281,573.00	
		2XX	Personal Services - Employee Benefits	35,062.23	30,117.41	
		4XX	Purchased Property Services	6,000.00	6,000.00	
		6XX	Supplies and Materials	1,632.29	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		21XX	Support Services - Students			
		1XX	Personal Services - Salaries	304,211.08	515,121.79	
		2XX	Personal Services - Employee Benefits	32,812.52	22,479.57	
		3XX	Purchased Professional and Technical Services	46,326.73	26,613.96	
		5XX	Other Purchased Services	483.86	568.10	
		23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	13,276.22	14,381.07	
		2XX	Personal Services - Employee Benefits	218.66	72.48	
		24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	56,700.77	47,106.55	
		2XX	Personal Services - Employee Benefits	5,855.77	9,488.99	
		27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	0.00	556.25	
		2XX	Personal Services - Employee Benefits	0.00	34.65	
		5XX	Other Purchased Services	1,271.20	662.00	
316	Data For Achievement					
		1XXX	Instruction			
		3XX	Purchased Professional and Technical Services	21,600.00	28,260.00	
710	School Sponsored Extracurricular Activities					
		27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	5,272.57	4,882.55	
		2XX	Personal Services - Employee Benefits	341.99	304.15	
		5XX	Other Purchased Services	510.00	498.00	
		34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	11,966.00	10,289.00	
		2XX	Personal Services - Employee Benefits	62.46	51.92	
720	School Sponsored Athletics					
		35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	66,863.00	72,643.66	
		2XX	Personal Services - Employee Benefits	341.36	366.23	
		3XX	Purchased Professional and Technical Services	8,000.00	8,000.00	
		6XX	Supplies and Materials	2,952.26	4,572.55	
999	Undistributed					
		61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	70,000.00	0.00	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	137,500.00	494,000.00	
		9999	Undistributed			
		892	Material Prior Period Expenditure Adjustments	0.00	74.64	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
630	Gifted and Talented					
	1XX Regular Education Programs - Elementary/Secondary					
		21XX Support Services - Students				
			6XX Supplies and Materials		0.00	2,095.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					8,952,875.73	9,001,161.53

Schedule Of Changes Worksheet						Fund Code 01	
Beginning Fund Balance						1,307,586.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,828,026.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,001,161.53	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	5,922.19	Less Last Year	157,169.71	(4b)	-151,247.52	
						-151,247.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						983,204.24	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	256,857.65	273,775.57
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	8,157.88	7,897.28
	1190 Penalties and Interest on Taxes	613.82	484.10
	1510 Interest Earnings	114.46	294.81
	2220 County On-Schedule Trans Reimb	52,539.52	48,693.46
	3210 State On-Schedule Trans Reimb	52,524.13	48,693.46
	3444 State School Block Grant	24,275.75	24,275.75
	3446 SB96 Block Grant Reimbursement	5,000.46	0.00
	6100 Material Prior Period Revenue Adjustments	39,854.37	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>439,938.04</b>	<b>404,114.43</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	6,825.18	7,008.71
			2XX Personal Services - Employee Benefits	1,692.60	1,783.13
	<b>26XX Operation and Maintenance of Plant Services</b>				
			6XX Supplies and Materials	10.50	0.00
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	203,326.69	208,747.41
			2XX Personal Services - Employee Benefits	30,255.50	25,887.79
			3XX Purchased Professional and Technical Services	5,608.80	6,679.27
			4XX Purchased Property Services	60,670.73	66,253.61
			5XX Other Purchased Services	19,808.51	22,539.19
			6XX Supplies and Materials	88,681.79	60,267.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>416,880.30</b>	<b>399,166.89</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					171,083.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					404,114.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					399,166.89	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	2,584.45	Less Last Year	732.64	(4b)	1,851.81	
					1,851.81	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					177,882.38	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	99,819.12	182.62
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,948.93	1,935.99
	1190 Penalties and Interest on Taxes	238.39	86.16
	1510 Interest Earnings	53.65	97.34
	5200 Sale or Compensation for Loss of Assets	2,000.00	0.00
	6100 Material Prior Period Revenue Adjustments	14.06	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>104,074.15</u>	<u>2,302.11</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	<u>146,408.00</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>146,408.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					118,202.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,302.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					120,504.73	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	819.98	260.44
	1611 National School Lunch Program	364,064.60	372,728.58
	1630 Catering Sales	112,755.80	125,871.35
	1632 Daily Adult Sales	23,333.31	19,304.44
	1634 Daily Ala Carte Sales	64,260.44	47,699.98
	1636 Summer Program - Adult Sales	0.00	581.80
	3220 State Food Services Match	2,667.51	2,797.61
	4550 Federal Child Nutrition	481,890.99	505,153.19
	4552 Fresh Fruit And Vegetable	19,569.39	27,921.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,069,362.02</b>	<b>1,102,319.37</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	6,825.22	7,008.70
			2XX	Personal Services - Employee Benefits	1,692.62	1,783.12
		31XX	Food Services			
			1XX	Personal Services - Salaries	443,909.06	490,787.30
			2XX	Personal Services - Employee Benefits	40,396.36	44,911.40
			3XX	Purchased Professional and Technical Services	0.00	410.00
			4XX	Purchased Property Services	10,710.91	16,267.06
			5XX	Other Purchased Services	7,521.91	6,717.97
			6XX	Supplies and Materials	582,071.63	612,012.76
			7XX	Property and Equipment Acquisition	0.00	14,004.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,093,127.71	1,193,902.33	



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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance					397,246.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,102,319.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,193,902.33	(3)
Increase/Decrease of Reserve for Inventories						
This Year	101,857.10	Less Last Year	97,857.10	(4a)	4,000.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	9,564.55	Less Last Year	0.00	(4b)	9,564.55	
					13,564.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					319,228.12	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2015 Value	2016 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes		52.44	0.82
	1190 Penalties and Interest on Taxes		0.81	0.31
	1510 Interest Earnings		12.85	16.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>66.10</b>	<b>17.37</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		460.00	1,220.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>460.00</b>	<b>1,220.00</b>

Schedule Of Changes Worksheet					Fund Code 13	
Beginning Fund Balance					14,002.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,220.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,799.60	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	160.67	305.56
	2240 County Retirement Distribution	1,341,170.60	1,318,864.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,341,331.27</b>	<b>1,319,170.21</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	612,560.71	573,951.80	
		21XX	Support Services - Students				
			2XX	Personal Services - Employee Benefits	108,575.44	84,492.71	
		221X	Improvement of Instruction Services				
			2XX	Personal Services - Employee Benefits	2,911.54	3,030.46	
		222X	Educational Media Services				
			2XX	Personal Services - Employee Benefits	54,592.83	37,116.33	
		23XX	Support Services - General Administration				
			2XX	Personal Services - Employee Benefits	24,868.91	30,826.95	
		24XX	Support Services - School Administration				
			2XX	Personal Services - Employee Benefits	89,420.09	88,208.89	
		25XX	Support Services - Business				
			2XX	Personal Services - Employee Benefits	12,026.39	33,191.98	
		26XX	Operation and Maintenance of Plant Services				
			2XX	Personal Services - Employee Benefits	66,122.00	77,112.82	
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	30,234.74	30,662.11	
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	39,436.93	42,577.53	
		21XX	Support Services - Students				
			2XX	Personal Services - Employee Benefits	96,856.35	82,130.45	
		23XX	Support Services - General Administration				
			2XX	Personal Services - Employee Benefits	2,017.44	2,181.60	
		24XX	Support Services - School Administration				
			2XX	Personal Services - Employee Benefits	9,092.21	7,572.75	
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	0.00	88.01	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits	748.60	628.00	
		<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits	1,946.07	1,674.50	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits	9,198.45	10,208.65	
	<b>910 Food Services</b>					
		<b>25XX Support Services - Business</b>				
			2XX Personal Services - Employee Benefits	1,053.53	1,091.14	
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	68,417.40	74,253.29	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,230,079.63</u>	<u>1,180,999.97</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					339,850.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,319,170.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,180,999.97	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					478,021.13	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>101 MS Pepsi Fund</b>		
	1900 Other Revenue from Local Sources	249.00
<b>145 I-Stand School Program</b>		
	3290 State - Other State Grants	73,408.46
<b>206 Title I Improving Basic Programs</b>		
	4200 Title I, Part A, Improving Basic Programs	382,780.00
<b>216 Title I - Schoolwide</b>		
	4940 Schoolwide Program	221,969.00
<b>306 Title II Part A</b>		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	159,239.00
<b>401 Agg of Reim/Indirect</b>		
	1510 Interest Earnings	1,142.79
	1900 Other Revenue from Local Sources	53,750.46
<b>465 Region II CSPD - IDEA B</b>		
	4560 IDEA, Part B, Children with Disabilities	126,754.24
<b>470 CSPD - RTI</b>		
	4580 IDEA, Part D, State Program Improvement	30,000.00
<b>476 IDEA Part B</b>		
	4560 IDEA, Part B, Children with Disabilities	428,641.00
<b>486 IDEA Preschool</b>		
	4570 IDEA Preschool	13,016.00
<b>506 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)</b>		
	4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	26,274.00
<b>630 Gifted and Talented</b>		
	3600 State Gifted & Talented Reimbursement	2,100.00
<b>700 Mac Program</b>		
	1900 Other Revenue from Local Sources	260.00
	3357 Montana Administrative Claiming Reimbursement	40,772.09
<b>775 Medicaid - CSCT</b>		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	667,974.34
<b>806 Title VII, Indian Education</b>		
	4130 Title VII Indian Education	101,999.00
<b>825 Employee BC/BS Reserve</b>		
	1900 Other Revenue from Local Sources	2,233.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,332,563.25</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0427-64830710

**\*\* Recalculated \*\***

**21 Hill County**

**0427 Havre Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
145	I-Stand School Program				
	410	Miscellaneous Federal Grants Direct from Feds			
		1XXX	Instruction		
			1XX Personal Services - Salaries		77,629.11
			2XX Personal Services - Employee Benefits		5,725.85
			<b>145 Subtotal</b>		83,354.96
206	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		128,409.62
			2XX Personal Services - Employee Benefits		36,526.38
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		67,112.26
			2XX Personal Services - Employee Benefits		14,244.51
			6XX Supplies and Materials		37,305.23
		222X	Educational Media Services		
			3XX Purchased Professional and Technical Services		45,475.00
			5XX Other Purchased Services		15,000.00
			6XX Supplies and Materials		3,020.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		17,249.00
			2XX Personal Services - Employee Benefits		7,253.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		11,185.00
			<b>206 Subtotal</b>		382,780.00
216	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		66,215.00
			2XX Personal Services - Employee Benefits		18,544.24
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		111,990.00
			2XX Personal Services - Employee Benefits		18,733.76
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		6,486.00
			<b>216 Subtotal</b>		221,969.00
306	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		104,789.32
			2XX Personal Services - Employee Benefits		41,259.68



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**21 Hill County**

**0427 Havre Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>222X</b>	<b>Educational Media Services</b>		
		3XX	Purchased Professional and Technical Services		8,549.00
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		940	Indirect Costs		4,641.00
			<b>306 Subtotal</b>		159,239.00
<b>355</b>	<b>Indian Ed OTO</b>				
	<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>			
		<b>21XX</b>	<b>Support Services - Students</b>		
		6XX	Supplies and Materials		9,809.40
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		5XX	Other Purchased Services		1,250.00
			<b>355 Subtotal</b>		11,059.40
<b>401</b>	<b>Agg of Reim/Indirect</b>				
	<b>271</b>	<b>State and Federal Aggregate of Reimbursements/Indirect Costs</b>			
		<b>25XX</b>	<b>Support Services - Business</b>		
		3XX	Purchased Professional and Technical Services		41,273.98
		5XX	Other Purchased Services		107.55
		6XX	Supplies and Materials		5,650.17
			<b>401 Subtotal</b>		47,031.70
<b>465</b>	<b>Region II CSPD - IDEA B</b>				
	<b>456</b>	<b>IDEA, Part B, Children with Disabilities</b>			
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		3XX	Purchased Professional and Technical Services		67,794.08
		5XX	Other Purchased Services		7,300.68
		6XX	Supplies and Materials		614.31
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries		34,240.73
		2XX	Personal Services - Employee Benefits		5,686.96
		6XX	Supplies and Materials		7,669.48
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		940	Indirect Costs		3,448.00
			<b>465 Subtotal</b>		126,754.24
<b>470</b>	<b>CSPD - RTI</b>				
	<b>456</b>	<b>IDEA, Part B, Children with Disabilities</b>			
		<b>9999</b>	<b>Undistributed</b>		
		892	Material Prior Period Expenditure Adjustments		3,608.50
	<b>458</b>	<b>IDEA State Program Improvement</b>			
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		3XX	Purchased Professional and Technical Services		14,755.92
			<b>470 Subtotal</b>		18,364.42



# Trustees' Financial Summary

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21 Hill County

0427 Havre Elem

Submit ID: 0427-64830710

**\*\* Recalculated \*\***

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
476	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		219,400.00
			2XX Personal Services - Employee Benefits		67,220.00
			6XX Supplies and Materials		13,250.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		64,735.00
			2XX Personal Services - Employee Benefits		14,034.00
			3XX Purchased Professional and Technical Services		21,377.00
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		8,100.00
			5XX Other Purchased Services		3,000.00
			6XX Supplies and Materials		5,000.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		12,525.00
			<b>476 Subtotal</b>		<b>428,641.00</b>
486	IDEA Preschool				
	457	IDEA Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		9,837.73
			2XX Personal Services - Employee Benefits		3,178.27
			<b>486 Subtotal</b>		<b>13,016.00</b>
506	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	437	Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		21XX	Support Services - Students		
			6XX Supplies and Materials		25,506.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		768.00
			<b>506 Subtotal</b>		<b>26,274.00</b>
630	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		21XX	Support Services - Students		
			6XX Supplies and Materials		352.88
			<b>630 Subtotal</b>		<b>352.88</b>
700	Mac Program				
		1XX	Regular Education Programs - Elementary/Secondary		
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services		3,200.00
			5XX Other Purchased Services		1,519.70



# Trustees' Financial Summary

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**21 Hill County**

**0427 Havre Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		316.73
			2XX Personal Services - Employee Benefits		1.60
			6XX Supplies and Materials		4,554.22
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries		1,000.00
			2XX Personal Services - Employee Benefits		5.04
			3XX Purchased Professional and Technical Services		12,264.10
			5XX Other Purchased Services		2,023.17
			6XX Supplies and Materials		153.42
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services		918.75
			5XX Other Purchased Services		589.83
			<b>700 Subtotal</b>		26,546.56
<b>775 Medicaid - CSCT</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services		667,974.39
			<b>775 Subtotal</b>		667,974.39
<b>806 Title VII, Indian Education</b>					
	<b>413 Title VII Indian Education</b>				
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries		77,563.00
			2XX Personal Services - Employee Benefits		17,458.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries		2,951.00
			2XX Personal Services - Employee Benefits		987.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			940 Indirect Costs		3,040.00
			<b>806 Subtotal</b>		101,999.00
<b>825 Employee BC/BS Reserve</b>					
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			8XX Other Expenditures		1,110.00
			<b>825 Subtotal</b>		1,110.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>2,316,466.55</b>



# Trustees' Financial Summary

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**21 Hill County**

**0427 Havre Elem**

## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					472,924.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,332,563.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,316,466.55 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	7,500.00	Less Last Year	1,352.00	(4b)	6,148.00
					6,148.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					495,169.48 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 MS Pepsi Fund	249.00	0.00	249.00
145 I-Stand School Program	73,408.46	83,354.96	-9,946.50
206 Title I Improving Basic Programs	382,780.00	382,780.00	0.00
216 Title I - Schoolwide	221,969.00	221,969.00	0.00
306 Title II Part A	159,239.00	159,239.00	0.00
355 Indian Ed OTO	0.00	11,059.40	-11,059.40
401 Agg of Reim/Indirect	54,893.25	47,031.70	7,861.55
465 Region II CSPD - IDEA B	126,754.24	126,754.24	0.00
470 CSPD - RTI	30,000.00	18,364.42	11,635.58
476 IDEA Part B	428,641.00	428,641.00	0.00
486 IDEA Preschool	13,016.00	13,016.00	0.00
506 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	26,274.00	26,274.00	0.00
630 Gifted and Talented	2,100.00	352.88	1,747.12
700 Mac Program	41,032.09	26,546.56	14,485.53
775 Medicaid - CSCT	667,974.34	667,974.39	-0.05
806 Title VII, Indian Education	101,999.00	101,999.00	0.00
825 Employee BC/BS Reserve	2,233.87	1,110.00	1,123.87
<b>Total</b>	<b>2,332,563.25</b>	<b>2,316,466.55</b>	<b>16,096.70</b>





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**0427 Havre Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.05	0.23
	1910 Rentals	45.75	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>45.80</u>	<u>0.23</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance	90.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	90.80	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	8.00	81.35	
	5300 Operating Transfers from Other Funds	70,000.00	0.00	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>70,008.00</b>	<b>81.35</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	14,089.97
		2XX Personal Services - Employee Benefits		0.00	694.86
	21XX Support Services - Students				
		1XX Personal Services - Salaries		24,631.16	0.00
		2XX Personal Services - Employee Benefits		1,235.13	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>25,866.29</b>	<b>14,784.83</b>

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						75,700.14 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						81.35 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,784.83 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						60,996.66 (5)



# Trustees' Financial Summary

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**21 Hill County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	118,734.17	115,848.45
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,867.43	3,755.63
	1190 Penalties and Interest on Taxes	264.27	209.30
	1510 Interest Earnings	120.81	124.89
	3281 State Technology Aid	8,583.97	8,348.65
	6100 Material Prior Period Revenue Adjustments	5,278.67	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>136,849.32</b>	<b>128,286.92</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services	59,310.30	35,297.83
			4XX Purchased Property Services	101.49	40.77
			5XX Other Purchased Services	315.23	2,597.72
			6XX Supplies and Materials	43,810.17	18,008.11
			7XX Property and Equipment Acquisition	20,715.10	50,000.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	0.00	4,916.29
			2XX Personal Services - Employee Benefits	0.00	24.82
			3XX Purchased Professional and Technical Services	17,441.93	0.00
			6XX Supplies and Materials	925.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>142,619.22</b>	<b>110,885.54</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	159,407.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	128,286.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,885.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	9,775.88	
Less Last Year	20,715.10	(4b)
	-10,939.22	
	-10,939.22	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	165,869.53	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,314.78	5,693.80
	3445 State Combined Fund School Block Grant	63,833.26	0.00
	3447 SB96 Combined Block Grant Reimbursement	7,719.90	0.00
	3460 Montana Oil and Gas Tax	175,671.26	58,205.42
<b>401</b>	<b>Agg of Reim/Indirect</b>		
	1900 Other Revenue from Local Sources	0.00	6,589.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>248,539.20</u>	<u>70,488.78</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			5XX Other Purchased Services	0.00	3,274.80
		<b>25XX</b>	<b>Support Services - Business</b>		
			5XX Other Purchased Services	461.36	6,589.56
			6XX Supplies and Materials	0.00	13,281.95
			7XX Property and Equipment Acquisition	0.00	74,734.75
	<b>999</b>	<b>Undistributed</b>			
		<b>9999</b>	<b>Undistributed</b>		
			971 Residual Equity Transfers Out	275,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>275,461.36</u>	<u>97,881.06</u>

### Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	370,110.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,488.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	97,881.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	342,718.51	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	183,520.57	307,998.33
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	778.35	503.61
	1190 Penalties and Interest on Taxes	254.24	397.26
	1510 Interest Earnings	0.00	223.46
	3120 State Guaranteed Tax Base Aid	355,176.83	92,761.41
	6100 Material Prior Period Revenue Adjustments	535.52	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>540,265.51</b>	<b>401,884.07</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	34,376.57	33,605.02
			840 Principal On Debt	125,000.00	200,000.00
			850 Interest on Debt	241,395.01	206,387.50
			860 Agent Fees/Issuance Costs	490.00	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>401,261.58</b>	<b>440,342.52</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	139,944.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	401,884.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	440,342.52	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	101,486.17	(5)

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5,165.97	2,567.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>5,165.97</u>	<u>2,567.58</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials		54,543.48	150.00
		7XX Property and Equipment Acquisition		7,838.00	23,051.73
	4XXX Facilities Acquisition and Construction Services				
		3XX Purchased Professional and Technical Services		922,213.11	70,322.09
		7XX Property and Equipment Acquisition		<u>2,335,924.04</u>	<u>1,644,028.04</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>3,320,518.63</u>	<u>1,737,551.86</u>

#### Schedule Of Changes Worksheet

**Fund Code 60**

Beginning Fund Balance	1,755,774.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,567.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,737,551.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      20,790.48      (4b)	-20,790.48	
	-20,790.48	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

21 Hill County

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	182,937.71	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,963.54	5,939.58
	1190 Penalties and Interest on Taxes	408.44	153.20
	1510 Interest Earnings	2,670.07	256.37
	3445 State Combined Fund School Block Grant	0.00	63,833.26
	5200 Sale or Compensation for Loss of Assets	0.00	55,820.60
	6100 Material Prior Period Revenue Adjustments	8,142.02	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>200,121.78</b>	<b>126,003.01</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	250.00	0.00
			4XX Purchased Property Services	10,321.05	17,210.37
			6XX Supplies and Materials	3,345.64	800.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>13,916.69</b>	<b>18,010.37</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	840,776.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	126,003.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,010.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	3,150.00	
Less Last Year	0.00	(4b)
	3,150.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	951,919.04	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	245,983.17	281,573.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	273,384.35	219,400.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	9,426.00	9,837.73
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	3,602,117.48	3,501,123.12
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,236.48	430.87
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	249,976.40	211,983.79
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	3,915,612.66	1,644,028.04
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	460.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	1,220.00





# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	208,202.40
b. Related Services Block Grant Entitlement	69,400.80
c. Total Entitlements Subject to Reversion	277,603.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	369,212.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	939,069.37
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	281,573.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	30,117.41	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	6,000.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	515,121.79	0.00	0.00	0.00	0.00
280	21XX	2XX	22,479.57	0.00	0.00	0.00	0.00
280	21XX	3XX	26,613.96	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	568.10	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	47,106.55	0.00	0.00	0.00	0.00
280	24XX	2XX	9,488.99	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			939,069.37	0.00	0.00	0.00	0.00

939,069.37

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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**21 Hill County**

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	911,742.55	-11,775.92	0.00	0.00	899,966.63
Buildings	18,018,856.42	-2,608,863.41	135,831.77	0.00	15,545,824.78
Machinery and Equipment	2,826,573.21	169,889.89	268,113.83	0.00	3,264,576.93
Construction in Progress	312,023.69	2,983,499.95	1,273,500.42	0.00	4,569,024.06
Totals at Historical Cost	22,069,195.87	532,750.51	1,677,446.02	0.00	24,279,392.40
<b>Depreciation</b>					
Improvement Accum	116,945.31	1,642.17	13,581.02	0.00	132,168.50
Building Accum	6,011,239.77	20,847.11	345,241.58	0.00	6,377,328.46
Machinery and Equipment Accum	1,848,011.70	-44,790.16	251,623.27	0.00	2,054,844.81
Total Accumulated Depreciation	7,976,196.78	-22,300.88	610,445.87	0.00	8,564,341.77
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	14,092,999.09	555,051.39	1,067,000.15	0.00	15,715,050.63

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	45,213.86	0.00	0.00
Support Services Staff (22XX)	60,409.48	0.00	0.00
General Administration (23XX)	502.50	0.00	0.00
Financial Administration (25XX)	38,025.81	0.00	0.00
Operations and Maintenance (26XX)	252,161.58	0.00	0.00
Transportation (27XX)	116,518.20	0.00	0.00
Food Service (31XX)	13,411.40	0.00	0.00
Extracurricular (34XX, 35XX)	84,203.05	0.00	0.00
Total Depreciation for FY2016	610,445.88	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	75,700.14	820,158.86	0.00	0.00	895,859.00	134,378.85	761,480.15
Special Improvements (SIDs)	31,500.00	0.00	0.00	0.00	31,500.00	0.00	31,500.00
Other Post Employment Benefits	511,731.60	215,228.00	0.00	0.00	726,959.60	0.00	726,959.60
Total Governmental Activity							
Non-bond Long-Term Liabilities	618,931.74	1,035,386.86	0.00	0.00	1,654,318.60	134,378.85	1,519,939.75
<b>Bond(s)</b>							
01/28/2014	4,875,000.00	0.00	200,000.00	0.00	4,675,000.00	200,000.00	4,475,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	4,875,000.00	0.00	200,000.00	0.00	4,675,000.00	200,000.00	4,475,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	0.00	1,992,304.89	0.00	1,992,304.89
Net Pension - TRS	0.00	7,711,723.03	0.00	7,711,723.03